



National Aeronautics and
Space Administration
Washington, DC 20546

Grant Information Circular

GIC 21-04
February 10, 2021

PURPOSE: To remind NASA grant and cooperative agreement recipients of the subaward reporting requirements found in [Title 2 of the Code of Federal Regulations Part 170](#) (2 CFR 170) and amend the NASA [Grant and Cooperative Agreement Manual \(GCAM\)](#) to require that Grant Officers review recipients' subaward reports in the FFATA Subaward Reporting System (FSRS).

BACKGROUND: 2 CFR 170, Reporting Subaward and Executive Compensation Information, requires award recipients to submit reports regarding first-tier subawards in FSRS and total compensation of recipient executives in SAM.gov as part of their annual registration. 2 CFR 170 provides detailed guidance as to what information needs to be reported in these systems and the deadlines for submitting this information. Recipients are required to submit this information per the Federal Funding Accountability and Transparency Act of 2006 (Pub. L. No. 109-282), as amended by section 6202 of Public L. No. 110-252.

Federal agencies are required to comply with 2 CFR 170 by including the award terms in 2 CFR 170 Appendix A in their standard terms and conditions. NASA has incorporated the language in 2 CFR 170 Appendix A in its terms and conditions, which are set forth in the GCAM, Appendix D, Section D4, Reporting Subawards and Executive Compensation. Additionally, agencies are required to establish internal controls to monitor compliance with the subaward reporting requirement. The GCAM currently does not require NASA Grant Officers to ensure that recipients are submitting their subaward reports in FSRS. As such, the GCAM needs to be updated with language in Appendix I, below, to ensure NASA's compliance with 2 CFR 170.

GUIDANCE: NASA Grant Officers shall comply with the revised FSRS subaward monitoring policy outlined in Appendix I, below.

EFFECTIVE DATE: This GIC is effective March 10, 2021, and the policy in Appendix I applies to all awards issued or amended on or after this GIC's effective date.

REGULATION OR TERM AND CONDITION CHANGES: Yes, see appendix below.

HEADQUARTERS CONTACTS: Chris Murguia, OCFO, Policy Division, Grants Policy & Compliance Branch, e-mail: christopher.e.murguia@nasa.gov.

Appendix I – FFATA Reporting Requirements

The following language shall supersede the language found in GCAM Section 7.6, FFATA Reporting Requirements.

[Begin Provision]

Per 2 CFR 170, award recipients that issue first-tier subawards above \$30,000 shall report those subawards in the Federal Award Accountability and Transparency Act (FFATA) Subaward Reporting System ([FSRS](#)). 2 CFR 170 provides detailed guidance as to what information needs to be reported in these systems and the deadlines for submitting this information. Recipient information that is reported to FSRS is ultimately transferred to USAspending.gov for public display.

NASA Grant Officers, or their delegates, are responsible for the quarterly verification of recipient reports in FSRS to ensure that recipients are complying with the requirements in 2 CFR 170. This verification is limited to ensuring consistency with grant and cooperative agreement information that is readily available to the Grant Officer. This review is necessary because the integrated system will cross-check recipient entries against Federal Procurement Data System - Next Generation (FPDS-NG) data. Any anomalies will require correction by either the recipient or the Grant Officer. Examples of data fields that Grant Officers shall verify include but are not limited to:

- Prime grant or cooperative agreement number
- Awarding agency name (NASA)
- Awarding agency code (8000)
- Funding agency name (NASA)
- Funding agency code (8000)
- Treasury account symbol (TAS)
- Applicable agency Assistance Listing number for the prime award
- Whether information regarding a first-tier subaward has been provided by the recipient

Per Office of Management and Budget (OMB) memorandum M-18-16, *Appendix A to OMB Circular No. A-123*, Management of Reporting and Data Integrity Risk, dated June 6, 2018, the quality of the data submitted in FSRS is the legal responsibility of the recipient. Therefore, Grant Officers are not responsible for verifying the quality or accuracy of recipient-reported data. Data elements that Grant Officers do not have to verify for quality or accuracy include but are not limited to:

- Information regarding a reported first-tier subaward, including the value and place of performance.
- Information regarding whether a prime recipient or first-tier subaward meets the thresholds for or qualifies for an exemption to executive compensation reporting requirements set forth in 2 CFR 170.

Grant Officers shall follow this guidance for all NASA grants and cooperative agreements under which the total Federal funding equals or exceeds \$30,000 or more at any time during the award's period of performance. If an award recipient fails to comply with the requirements in 2 CFR 170,

Grant Officers shall take corrective action per 2 CFR 200.399, Remedies for noncompliance.

[End Provision]